UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:

FORTUNOFF HOLDINGS, LLC, and FORTUNOFF CARD COMPANY, LLC,

Debtors.

Chapter 7 (Converted) Case No. 09-10497 (RDD) (Jointly Administered)

IAN J. GAZES AS CHAPTER 7 TRUSTEE OF THE ESTATE OF FORTUNOFF HOLDINGS, LLC, and FORTUNOFF CARD COMPANY, LLC,

Plaintiff,

v.

SEBO America, LLC,

Defendant.

Adv. Pro. No. 10-03452 (RDD)

FINAL JUDGMENT (A) GRANTING JUDGMENT BY DEFAULT ON THE FIRST AND SECOND CAUSES OF ACTION, AND ORDER (B) EXPUNGING CLAIMS FILED BY THE DEFENDANT

Upon the application (the "Application"), dated November 4, 2012, of Ian J. Gazes as chapter 7 trustee (the "Trustee" or the "Plaintiff") of the estate of Fortunoff Holdings, LLC ("Fortunoff Holdings") and Fortunoff Card Company, LLC ("Fortunoff Card" and with Fortunoff Holdings, the "Debtors"), for entry of an order of this Court (A) granting judgment by default on the first and second causes of action, and (B) expunging any and all claims filed by SEBO America, LLC (the "Defendant") in the Debtors' cases, pursuant to 11 U.S.C. § 502(d); and it appearing that this Court has jurisdiction over this matter under 28 U.S.C. §§ 157(a), (b)(1), and 1334(b) and the Amended Standing Order of Reference of the United States District Court for the Southern District of New York; and it appearing that consideration of the Application is a core proceeding under 28 U.S.C. §§ 157(b)(2) (A), (B) and (F) that this Court may decide by

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a final order consistent with the United States Constitution; and it appearing that venue of this

case, the Application, and this adversary proceeding in this district is proper under 28 U.S.C.

§§1408 and 1409(a); and it appearing from the certificate of service filed with this Court that due

and sufficient notice of presentment has been given; and there being no objections to the

requested relief; and the Defendant having failed to answer the Complaint herein or otherwise

move; and upon the Court's review of the Application and the Complaint; and due deliberation

having been had thereon and sufficient cause appearing therefor

IT IS HEREBY ORDERED ADJUDGED AND DECREED, that the Plaintiff,

shall have an entry of default judgment on the First and Second Cause of Action in the amount of

\$24,221.55 against the Defendant; plus costs of \$250.00 pursuant to 28 U.S.C. § 1920, plus post

judgment interest pursuant to 28 U.S.C. § 1961.

IT IS HEREBY FURTHER ORDERED, that any and all proofs of claim filed by

the Defendant in the Debtors' cases are expunged pursuant to 11 U.S.C. § 502(d), subject to

vacatur of this decretal paragraph upon Defendant's payment of the foregoing judgment.

Dated: White Plains, New York

May 17 2018

/s/Robert D. Drain

THE HONORABLE ROBERT D. DRAIN

UNITED STATES BANKRUPTCY JUDGE